

111TH CONGRESS  
1ST SESSION

# S. 1046

To amend the Internal Revenue Code of 1986 to extend the excise tax provisions and income tax credit for biodiesel.

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IN THE SENATE OF THE UNITED STATES

MAY 14, 2009

Mrs. LINCOLN introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to extend the excise tax provisions and income tax credit for biodiesel.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. EXTENSION OF EXCISE TAX PROVISIONS AND**  
4       **INCOME TAX CREDIT FOR BIODIESEL.**

5       (a) IN GENERAL.—Sections 40A(g), 6426(c)(6), and  
6       6427(e)(5)(B) of the Internal Revenue Code of 1986 are  
7       each amended by striking “2009” and inserting “2018”.

1       (b) EFFECTIVE DATE.—The amendments made by  
2 this section shall take effect on the date of the enactment  
3 of this Act.

